

Revised by Joanne Ballard 21-Jun-90
 Revised by Joanne Ballard 07-Dec-95
 Revised by FAC 09-May-96
 Revised by FAC 01-Jun-01

COFRS/COA/MODELS/SFA

SFA6

NonExempt

COFRS ACCOUNTING MODEL

TUITION ASSISTANCE FUNDS

(Includes Veterans', Law Enforcement, and POW Tuition Assistance Programs)

Used to record expenditures of the state-supported Student Financial Aid Program for Veterans', Law Enforcement, & POW Tuition Assistance and to record revenue received from the Colorado Commission on Higher Education for these expenditures.

*Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)
 The Blue Book, US Department of Education
 CCHE Student Financial Aid Handbook*

Funds received from CCHE are a third party payment and should not be recorded as a transfer but rather as payment of a student account.

COFRS JOURNAL ENTRY CODING

	BankCode	Fund/Agency	APPR	Program	AcctType	SA/RSC/OB	RptngCat	DR	CR
1	Defaulted Bank Code Current Unrestricted Nonexempt Fund Not used with Balance Sheet Accounts Asset Operating Cash	1001	310/GXX	XXX	XXX	01	1100	\$500	
2	Defaulted Bank Code Current Unrestricted Nonexempt Fund Not used with Balance Sheet Accounts Asset Student Accounts Receivable	N/A	310/GXX	XXX	XXX	01	1332		\$500